

Statutory Instrument No. 11 of 1981

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 2) NOTICE, 1981

(Published on 13th February, 1981)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 49 and 50 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	IV Rate of Duty		V M.F.N.
		III Fiscal	General	
General Note I By the insertion in General Note I, after the expression "kg/m ² means kilogram per square meter"; of the expression "kN" means kilonewton;				
20.07 By the substitution for subheading No. 20.07.05 of the following:				
"20.07.05 Citrus juices:				
	.30 Frozen	litre	free	free
	.90 Other	litre	20%	free
51.01 By the substitution for tariff heading No. 51.01 of the following:				
"51.01 YARN OF MAN-MADE FIBRES (CONTINUOUS), NOT PUT UP FOR RETAIL SALE:				
51.01.06 Yarn of polyamide fibres, stretch or bulked:				
	.10 Of less than 35 dtex, not dyed	kg	20% or 7.00 UA per kg less 80%	free
	.20 Of less than 35 dtex, dyed	kg	20% or 8.80 UA per kg less 80%	free
	.30 Of 35 dtex or more but less than 45 dtex, not dyed	kg	20% or 4.60 UA per kg less 80%	free
	.40 Of 35 dtex or more but less than 45 dtex, dyed	kg	20% or 6.40 UA per kg less 80%	free
	.50 Of 45 dtex or more but less than 120 dtex, not dyed	kg	20% or 4.40 UA per kg less 80%	free
	.55 Of 45 dtex or more but less than 120 dtex, dyed	kg	20% or 6.20 UA per kg less 80%	free
	.60 Of 120 dtex or more but less than 1 000 dtex, not dyed	kg	20% or 3.30 UA per kg less 80%	free
	.65 Of 120 dtex or more but less than 1 000 dtex, dyed	kg	20% or 5.10 UA per kg less 80%	free

	I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
				General	M. F. N.
	.70	Of 1 000 dtex or more, not dyed	kg	free	free
	.75	Of 1 000 dtex or more, dyed	kg	20% or 5,10 UA per kg less 80%	free
51.01.12	Yarn of polyamide fibres (excluding prepared sewing yarn), not stretch or bulked:				
	.10	Of less than 20 dtex, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 4,50 UA per 4,50 UA per kg less 80%	free
	.20	Of 20 dtex or more but less than 40 dtex, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 3,70 UA per kg less 80%	free
	.30	Of 40 dtex or more but less than 55 dtex, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 3,25 UA per kg less 80%	free
	.40	Of 55 dtex or more but less than 70 dtex, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 3,40 UA per kg less 80%	free
	.50	Of 70 dtex or more, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 2,80 UA per kg less 80%	free
	.60	Of 135 dtex or more but less than 350 dtex, with a tenacity of 5,3 cN/dtex or more but less than 7,5 cN/dtex (excluding core yarn) twisted, plied, bleached or dyed	kg	25%	free
	.70	Core yarn	kg	20%	free
	.90	Other	kg	20% or 2,60 UA per kg less 80%	free
51.01.20	Yarn of polyester fibres, stretch or bulked:				
	.05	Of less than 60 dtex, not dyed	kg	20% or 6,40 UA per kg less 80%	free
	.10	Of less than 60 dtex, dyed	kg	20% or 8,20 UA per kg less 80%	free
	.15	Of 60 dtex or more but less than 100 dtex, not dyed	kg	20% or 4,80 UA per kg less 80%	free
	.20	Of 60 dtex or more but less than 100 dtex, dyed	kg	20% or 6,60 UA per kg less 80%	free
	.25	Of 100 dtex or more but less than 160 dtex, not dyed	kg	20% or 4,40 UA per kg less 80%	free
	.30	Of 100 dtex or more but less than 160 dtex, dyed	kg	20% or 6,20 UA per kg less 80%	free

	I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
				General	V M.F.N.
	.35 Of 160 dtex or more but less than 200 dtex, not dyed	kg	20% or 3,30 UA per kg less 80%	free	free
	.40 Of 160 dtex or more but less than 200 dtex, dyed	kg	20% or 5,10 UA per kg less 80%	free	free
	.45 Of 200 dtex or more, not dyed	kg	20% or 4,00 UA per kg less 80%	free	free
	.50 Of 200 dtex or more, dyed	kg	20% or 5,80 UA per kg less 80%	free	free
51.01.27	Yarn of polyester fibres (excluding prepared sewing yarn), not stretch or bulked:				
	.10 Of less than 60 dtex, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 3,80 UA per kg less 80%	free	free
	.20 Of 60 dtex or more but less than 100 dtex, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 3,30 UA per kg less 80%	free	free
	.30 Of 100 dtex or more but less than 160 dtex, with a tenacity of less than 5,3 cN/dtex (excluding core yarn)	kg	15% or 2,80 UA per kg less 80%	free	free
	.40 Of 160 dtex or more, with a tenacity of less than 5,3 (excluding core yarn)	kg	15% or 2,60 UA per kg less 80%	free	free
	.50 Of 135 dtex or more but less than 350 dtex, with a tenacity of 5,3 cN/dtex or more but less than 7,5 cN/dtex (excluding core yarn), twisted, plied, bleached or dyed	kg	25%	free	free
	.60 Core yarn	kg	20%	free	free
	.90 Other	kg	20% or 3,20 UA per kg less 80%	free	free
51.01.36	Yarn of other synthetic fibres, stretch or bulked	kg	10%	free	free
51.01.37	Yarn of other synthetic fibres (excluding prepared sewing yarn), not stretch or bulked:				
	.10 Of 135 dtex or more but less than 350 dtex, with a tenacity of 5,3 cN/dtex or more but less than 7,5 cN/dtex (excluding core yarn), twisted, plied, bleached or dyed	kg	25%	free	free
	.20 Core yarn	kg	20%	free	free
	.90 Other	kg	10%	free	free
51.01.43	Yarn of cellulosic fibres, stretch or bulked.				

	I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties		V
				General	M.F.N.	
	.10 Not exceeding 150 dtex	kg	free	free	free	free
	.20 Exceeding 150 dtex but not exceeding 780 dtex	kg	20% or 1,00 UA per kg	free	free	free
	.30 Exceeding 780 dtex	kg	free	free	free	free
51.01.47	Yarn of cellulosic fibres (excluding prepared sewing yarn), not stretch or bulked:					
	.10 Exceeding 135 dtex but not exceeding 350 dtex, with a tenacity exceeding 5,3 cN/tex but not exceeding 7,5 cN/dtex, twisted, plied, bleached or dyed	kg	25%	free	free	free
	.90 Other	kg	free	free	free	free
51.01.49	Yarn of other regenerated fibres, stretch or bulked	kg	10%	free	free	free
51.01.51	Yarn of other regenerated fibres (excluding prepared sewing yarn), not stretch or bulked:					
	.10 Exceeding 135 dtex but not exceeding 350 dtex, with a tenacity exceeding 5,3 cN/dtex but not exceeding 7,5 cN/dtex, twisted, plied, bleached or dyed	kg	25%	free	free	free
	.90 Other	kg	10%	free	free	free
51.01.75	Prepared sewing yarn	kg	25%	free	free	free
60.04	By the substitution for subheading No. 60.04.90.10 of the following:					
	.05 Under garments designed for use with incontinence pads	no.	free	free	free	free
	.10 Other drawers, for men and boys	no.	35% or 1,60 UA per 100 g net less 65%	free	free	free
84.45	By the substitution for tariff heading No. 84.45 of the following:					
	*84.45 MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES (EXCLUDING MACHINES FALLING WITHIN HEADING NO. 84.49 OR 84.50):					
84.45.10	Lathes:					
	.05 numerically controlled	no.	free	free	free	free
	.20 Capstan or turret lathes, not numerically controlled	no.	free	free	free	free
	.30 Centre lathes, with a centre height above the bed of not less than 110 mm but not exceeding 280 mm, not numerically controlled	no.	30% with a maximum of 8 500,00 UA each or 4,00 UA per kg less 70% with a maximum of	free	free	free

	I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
				General	M.F.N.
			8 500,00 UA each		
	.40 Centre lathes, with a centre height above the bed exceeding 280 mm but not exceeding 325 mm, not numerically controlled	no.	30% with a maximum of 8 500,00 UA each or 4,00 UA per kg less 70% with a maximum of 8 500,00 UA each	free	free
	.90 Other	no.	free	free	free
84.45.16	Drilling, boring, reaming, milling, screw cutting and tapping machines (excluding lathes):				
	.10 Drilling and boring machines, numerically controlled	no.	free	free	free
	.20 Vertical drilling machines, single spindle, power-operated, with a spindle centre hole not exceeding 31 mm, not numerically controlled	no.	20% or 35,00 UA each	free	free
	.30 Other drilling and boring machines, not numerically controlled	no.	free	free	free
	.40 Reaming and milling machines, numerically controlled	no.	free	free	free
	.60 Reaming and milling machines, not numerically controlled	no.	free	free	free
	.70 Screw cutting and tapping machines	no.	free	free	free
	.80 Multi-purpose machines for which no one purpose is the principal	no.	free	free	free
84.45.33	Sharpening, trimming, truing, grinding, polishing, lapping, dressing and surfacing machines and similar machines operated by means of grinding wheels or other abrasive or polishing products:				
	.10 With micrometric adjustments for measuring 10 microns or better	no.	free	free	free
	.40 Other truing and lapping machines	no.	free	free	free
	.90 Other	no.	free	free	free
84.45.60	Presses:				
	.10 Pressbrakes, hydraulic	no.	20%	free	free

	I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
				General	M.F.N.
	.20 Pressbrakes, non-hydraulic, with a capacity not exceeding 3 500 kN	no.	20%	free	free
	.30 Pressbrakes, non-hydraulic, with a capacity exceeding 3 500 kN	no.	free	free	free
	.40 Other presses, hydraulic	no.	20%	free	free
	.50 Other presses, non-hydraulic	no.	20%	free	free
84.45	.65 Forging, stamping, bending, forming, folding, flattening, shearing, punching and notching machines, not being presses of subheading No. 84.45.60:				
	.10 Forging or stamping machines	no.	free	free	free
	.40 Plate rolling machines of the pyramid type	no.	20%	free	free
	.55 Other bending, forming, folding and flattening machines	no.	free	free	free
	.60 Shearing machines, with a cutting length not exceeding 415 cm	no.	20%	free	free
	.65 Other shearing machines	no.	free	free	free
	.70 Punching and notching machines, manually operated	no.	free	free	free
	.75 Punching and notching machines, power-operated	no.	free	free	free
	.80 Multi-purpose machines for which no one purpose is the principal purpose	no.	free	free	free
84.45	.90 Machine-tools not elsewhere specified or included				
	.10 Gear-cutting machines	no.	free	free	free
	.15 Riveting machines	no.	free	free	free
	.20 Sawing and cutting machines, including friction and abrasive cutting-off machines	no.	free	free	free
	.30 Planing machines	no.	free	free	free
	.35 Machines for manufacturing wire gauze or netting	no.	free	free	free
	.40 Broaching machines	no.	free	free	free
	.50 Jig boring machines	no.	free	free	free
	.60 Drawing machines	no.	free	free	free
	.70 Filing machines	no.	free	free	free
	.80 Other machine-tools operating by electro-erosion or other electric or electronic processes and ultrasonic machine-tools	no.	free	free	free
	.90 Other	no.	free	free	free
84.48	By the substitution for tariff heading No. 84.48 of the following:				
"84.48	ACCESSORIES AND PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY				

	I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
				General	V M.F.N.
	WITH THE MACHINES FALLING WITHIN HEADINGS NOS. 84.45 TO 84.47, INCLUDING WORK AND TOOL-HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER APPLIANCES FOR MACHINE-TOOLS; TOOL- HOLDERS FOR ANY TYPE OF TOOL OR MACHINE- TOOL FOR WORKING IN THE HAND:				
84.48.10	Tool-holders, for any type of tool or machine-tool for working in the hand	no.	3%	free	free
84.48.30	Punch-press die sets; parts thereof	no.	20%	free	free
84.48.35	Parts of centre lathes, with a centre height above the bed of 110 mm or more but not exceeding 325 mm, not numerically controlled	kg	20%	free	free
84.48.40	Parts of vertical drilling machines, single spindle, power-operated, not numerically controlled	kg	20%	free	free
84.48.45	Parts of presses falling within subheading No. 84.45.60	kg	20%	free	free
84.48.50	Parts of shearing machines	kg	20%	free	free
84.48.55	Parts of punching and notching machines	kg	20%	free	free
84.48.65	Parts of plate rolling machines of the pyramid type	kg	20%	free	free
84.48.90	Other		free	free	free

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
311.02	By the substitution for the heading of item 311.02 of the following: "Industry: Fibres and yarns"	
	By the substitution for tariff heading No. 51.01 of the following: "51.01 Yarn of polyester fibres (continuous), of 167 dtex with 68 filaments, not dyed, for the manufacture of stretch or bulked yarns	Full duty less 15%
	By the insertion after tariff heading No. 53.06 of the following: "54.01 Flax yarn, unprocessed, for the manufacture of sewing yarn	Full duty"
311.03	By the substitution for tariff heading No. 51.01 of the following: "51.01 (1) Yarn of man-made fibres (continuous) (excluding yarn of polyamide or polyester fibres,) for weaving fabrics (excluding those suitable for use as interlinings) (2) Yarn of polyamide fibres (continuous), not exceeding 1 100 dtex, with a tenacity of 5,3 cN/dtex or more, heat-set having a free shrinkage in hot air at 180°C of not more	Full duty Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	than 3 per cent, for weaving fabrics (excluding tyre cord fabric)	
	(3) Yarn of polyamide fibres (continuous) (excluding stretch of bulked yarns), of 30 dtex or more but less than 70 dtex, not dyed	Full duty
	(4) Yarn of polyester fibres (continuous), of 160 dtex or more but less than 340 dtex, dyed or bleached, of a value for duty purposes per kg of 10,00 UA or more	Full duty
	(5) Yarn of polyester fibres (continuous), of less than 600 dtex, with a tenacity of 5,3 cN/dtex or more, heat-set having a free shrinkage in hot air at 180°C of not more than 3 per cent, for weaving fabrics (excluding tyre cord fabric)	Full duty less 10%
	(6) Yarn of polyester fibres (continuous), of 1 100 dtex or more with a tenacity of 5,3 cN/dtex or more, not dyed.	Full duty"
311.04	By the substitution for paragraph (2) of tariff heading No. 51.01 of the following:	
	(2) Yarn of polyamide fibres (continuous), for knitting net fabrics of a kind used in articles of apparel, furnishings or the like and of open-work fabrics similar to lace	Full duty
	(3) Yarn of circular or trilobal polyester fibres (continuous) (excluding stretch or bulked yarns), of 56 dtex with 24 or 36 filaments and 70 dtex with 48 filaments, not dyed	Full duty
	(4) Yarn of polyester fibres (continuous) (excluding stretch or bulked yarns), of less than 35 dtex, not dyed	Full duty
	(5) Yarn of polyester fibres (continuous) (excluding stretch or bulked yarns), of 44 dtex with 18, 20 or 24 filaments, not dyed	Full duty
	(6) Stretch or bulked monofilament yarn of polyester material (continuous), of 15 dtex, not dyed	Full duty
	(7) Yarn of polyester fibres (continuous) (excluding stretch or bulked yarns), of 50 dtex with 16 filaments, not dyed, for knitting curtaining	Full duty less 1,78 UA per kg
	(8) Stretch or bulked yarn of polyester fibres (continuous) of 150 dtex with 48 filaments, for knitting curtaining	Full duty less 1,65 UA per kg
	(9) Stretch or bulked yarn of polyester fibres (continuous), of 167 dtex with 30 filaments, for knitting curtaining	Full duty less 1,47 UA per kg
	(10) Stretch or bulked yarn of polyester fibres (continuous), of 200 dtex with 72 filaments and 260 dtex with 48 or 72 filaments, for knitting curtaining	Full duty less 1,53 UA per kg
	(11) Stretch or bulked monofilament yarn of polyamide material (continuous), of less than 35 dtex, not dyed	Full duty less 20%"
311.20	By the insertion before tariff heading no. 51.04 of the following: "NOTE: For the purposes of this item the manufacture of trousers with a vertical opening in the centre of the front part of the garment and of which the opening is covered with a flap which extends from left over right, is not permitted."	

MADE this 2nd day of February, 1981.

P.S. MMUSI,
Minister of Finance and Development Planning.